

Byron Shire Council	
2017 -2018 Budget Operating Statement - Consolidated All Funds	
	Estimated \$
<u>Income from Continuing Operations</u>	
Rates	23,024,500
Annual Charges	15,791,400
User Charges and Fees	27,728,800
Interest and Investment Revenue	1,697,700
Other Revenue	1,636,900
Grants and Contributions for Operating Purposes	5,624,200
Grants and Contributions for Capital Purposes	24,867,700
Total Income from Continuing Operations	100,371,200
<u>Expenses from Continuing Operations</u>	
Employee Benefits and Oncosts	21,759,000
Borrowing Costs	1,083,600
Materials and Contracts	34,127,800
Depreciation and Amortisation	13,175,500
Impairment	0
Other Expenses	4,727,700
Net Losses from the Disposal of Assets	0
Total Expenses from Continuing Operations	74,873,600
Operating Result from Continuing Operations	25,497,600
Net Operating Result before Grants and Contributions provided for Capital Purposes	629,900

Byron Shire Council
2017 -2018 Budget Cashflow Statement - Consolidated All Funds

Estimated \$

Cash Flows from Operating Activities

Receipts

Rates	23,024,500
Annual Charges	15,791,400
User Charges and Fees	27,728,800
Interest and Investment Revenue	1,697,700
People and Culture Services	30,491,900
Other	1,636,900

Payments

Employee Benefits and Oncosts	-21,759,000
Materials and Contracts	-34,127,800
Borrowings	-1,083,600
Other Expenses	-4,727,700

Net Cash provided (or used in) Operating Activities

38,673,100

Cash Flows from Investing Activities

Receipts

Sale of Investment Securities	0
Sale of Real Estate Assets	0
Sale of Infrastructure, Property, Plant and Equipment	0

Payments

Purchase of Investment Securities	0
Purchase of Property, Plant and Equipment	-44,685,100

Net Cash provided (or used in) Investing Activities

-44,685,100

Cash Flows from Financing Activities

Receipts

Proceeds from new loan borrowings	2,160,000
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Payments

Repayment of Borrowings and Advances	-2,639,800
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Net Cash provided (or used in) Financing Activities

-479,800

Net increase/(Decrease) in Cash

-6,491,800

Byron Shire Council

2017 - 2018 Budget Estimates Summary

Budget Program	Operating Revenue	Operating Expenditure	Depreciation	Total Operating Expenditure	Operating Result Surplus/ (Deficit)	Operating Result Surplus/ (Deficit) (Excl Deprec)	Capital Grants & Contributions Revenue	Asset Sales	Transfer from Reserves	Capital Expenditure	Transfer to Reserves	Loan Principal Repayments	Capital Result Surplus/ (Deficit)	Budget NET COST Result Surplus/ (Deficit)
General Manager														
General Managers Office	0	64,200	0	64,200	(64,200)	(64,200)	0	0	64,200	0	0	0	64,200	0
People and Culture	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General Manager Directorate Sub-Total	0	64,200	0	64,200	(64,200)	(64,200)	0	0	64,200	0	0	0	64,200	0
Corporate and Community Services														
Councillor Services	0	870,300	0	870,300	(870,300)	(870,300)	0	0	0	0	0	0	0	(870,300)
Financial Services - General Purpose Revenues	25,312,300	0	0	0	25,312,300	25,312,300	0	0	0	0	1,988,200	0	(1,988,200)	23,324,100
Financial Services	148,100	(894,500)	0	(894,500)	1,042,600	1,042,600	0	0	0	0	0	198,500	(198,500)	844,100
Information Systems	9,600	23,300	0	23,300	(13,700)	(13,700)	0	0	0	0	0	51,200	(51,200)	(64,900)
Governance Services	12,400	275,700	0	275,700	(263,300)	(263,300)	0	0	223,400	0	60,000	0	163,400	(99,900)
Community Development	134,400	1,542,800	0	1,542,800	(1,408,400)	(1,408,400)	0	0	44,000	0	0	0	44,000	(1,364,400)
Sandhills	1,475,300	1,455,700	72,300	1,528,000	(52,700)	19,600	0	0	0	0	19,600	0	(19,600)	0
Childrens Services - Other	426,100	433,200	0	433,200	(7,100)	(7,100)	0	0	7,100	0	0	0	7,100	0
Public Libraries	60,300	1,852,300	66,300	1,918,600	(1,858,300)	(1,792,000)	30,000	0	0	30,000	0	89,500	(89,500)	(1,881,500)
Corporate and Community Services Directorate Sub-Total	27,578,500	5,558,800	138,600	5,697,400	21,881,100	22,019,700	30,000	0	274,500	30,000	2,067,800	339,200	(2,132,500)	19,887,200
Infrastructure Services														
Supervision and Administration	0	94,300	0	94,300	(94,300)	(94,300)	0	0	94,300	0	0	0	94,300	0
Asset Management Planning	0	123,500	0	123,500	(123,500)	(123,500)	0	0	123,600	0	0	0	123,600	100
Projects & Commercial Development	0	248,100	0	248,100	(248,100)	(248,100)	0	0	370,000	370,000	0	0	0	(248,100)
Emergency Services and Flood Management	168,800	689,600	101,900	791,500	(622,700)	(520,800)	0	0	0	0	0	0	0	(520,800)
Depot Services and Fleet Management	557,800	(65,100)	948,900	883,800	(326,000)	622,900	0	0	957,000	957,000	622,900	0	(622,900)	0
Local Roads and Drainage	4,105,000	7,149,900	5,929,200	13,079,100	(8,974,100)	(3,044,900)	22,422,200	0	14,948,600	34,777,400	6,479,800	105,400	(3,991,800)	(7,036,700)
Roads and Maritime Services	651,500	1,018,900	0	1,018,900	(367,400)	(367,400)	298,500	0	0	298,500	0	0	0	(367,400)
Open Spaces and Recreation	912,500	5,368,700	664,200	6,032,900	(5,120,400)	(4,456,200)	80,000	0	1,103,900	568,400	223,200	164,400	227,900	(4,228,300)
Quarry Operations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Waste & Recycling Services	7,273,100	6,390,300	82,200	6,472,500	800,600	882,800	0	0	39,000	248,000	511,300	162,500	(882,800)	0
Cavanbah Sports Centre	330,400	960,900	20,100	981,000	(650,600)	(630,500)	380,000	0	47,700	427,700	0	43,000	(43,000)	(673,500)
First Sun Holiday Park	3,009,200	2,401,400	88,800	2,490,200	519,000	607,800	0	0	235,000	235,000	607,800	0	(607,800)	0
Suffolk Park Holiday Park	930,600	876,300	45,400	921,700	8,900	54,300	0	0	480,000	480,000	54,300	0	(54,300)	0
Facilities Management	964,900	2,425,100	474,000	2,899,100	(1,934,200)	(1,460,200)	0	0	129,100	44,800	267,500	125,900	(309,100)	(1,769,300)
Water Supplies	9,076,300	7,539,700	1,237,900	8,777,600	298,700	1,536,600	600,000	0	1,890,000	1,890,000	2,136,600	0	(1,536,600)	0
Sewerage Services	15,476,400	11,246,500	3,219,700	14,466,200	1,010,200	4,229,900	1,400,000	0	4,358,300	4,358,300	3,930,500	1,699,400	(4,229,900)	0
Infrastructure Service Directorate Sub-Total	43,456,500	46,468,100	12,812,300	59,280,400	(15,823,900)	(3,011,600)	25,180,700	0	24,776,500	44,655,100	14,833,900	2,300,600	(11,832,400)	(14,844,000)
Sustainable Environment and Economy														
Development and Certification	2,292,400	4,667,700	207,500	4,875,200	(2,582,800)	(2,375,300)	1,817,000	0	16,200	0	1,921,600	0	(88,400)	(2,463,700)
Planning Policy & Natural Environment	172,700	1,917,700	0	1,917,700	(1,745,000)	(1,745,000)	0	0	216,400	0	0	0	216,400	(1,528,600)
Environment and Compliance	2,003,400	2,423,900	17,100	2,441,000	(437,600)	(420,500)	0	0	145,400	0	145,400	0	0	(420,500)
Economic Development	0	597,700	0	597,700	(597,700)	(597,700)	0	0	17,300	0	0	0	17,300	(580,400)
Sustainable Environment and Economy Directorate Sub-Total	4,468,500	9,607,000	224,600	9,831,600	(5,363,100)	(5,138,500)	1,817,000	0	395,300	0	2,067,000	0	145,300	(4,993,200)
Total Council Budget	75,503,500	61,698,100	13,175,500	74,873,600	629,900	13,805,400	27,027,700	0	25,510,500	44,685,100	18,968,700	2,639,800	(13,755,400)	50,000
Fund Summary Budget														
General Fund	50,950,800	42,911,900	8,717,900	51,629,800	(679,000)	8,038,900	25,027,700	0	19,262,200	38,436,800	12,901,600	940,400	(7,988,900)	50,000
Water Fund	9,076,300	7,539,700	1,237,900	8,777,600	298,700	1,536,600	600,000	0	1,890,000	1,890,000	2,136,600	0	(1,536,600)	0
Sewerage Fund	15,476,400	11,246,500	3,219,700	14,466,200	1,010,200	4,229,900	1,400,000	0	4,358,300	4,358,300	3,930,500	1,699,400	(4,229,900)	0
Total Fund Budget	75,503,500	61,698,100	13,175,500	74,873,600	629,900	13,805,400	27,027,700	0	25,510,500	44,685,100	18,968,700	2,639,800	(13,755,400)	50,000

Byron Shire Council

Estimated Reserve Schedule at 30 June 2018

Reserve Description	Est Balance 30/06/2017	Transfer to	Transfer From	Balance 30/06/2018
GENERAL FUND INTERNAL RESERVES				
General Fund Internal Reserves				
Information Technology	57,543	0	0	57,543
Caravan Park - Council	1,202,328	662,100	809,300	1,055,128
Employee Leave Entitlements	971,413	0	0	971,413
Waste Management Facility	2,019,843	328,800	0	2,348,643
Plant	947,301	672,200	912,800	706,701
Quarry	655,130	0	0	655,130
Risk Management	147,814	0	4,200	143,614
Property	331,065	0	0	331,065
Carryover - Infrastructure Services	243,877	0	144,200	99,677
Environmental Planning	8,590	0	5,000	3,590
Footpath Dining	41,320	121,600	61,300	101,620
Byron Bay Library	191,627	0	0	191,627
Paid Parking - Council	-44	3,180,750	3,180,700	6
Human Resources	65,343	0	0	65,343
Legal Services	452,024	0	90,300	361,724
Community Development	53,229	0	0	53,229
Stormwater Drainage	61,026	293,500	295,000	59,526
Environmental Levy Reserve	53,548	346,700	400,300	-52
Childrens Services	41,246	19,600	7,100	53,746
General Managers Office	56,000	0	0	56,000
Election Expense Reserve	60,000	60,000	0	120,000
Revolving Energy Fund	0	0	0	0
Tennis Court Reserve	9,227	3,400	3,500	9,127
Asset Revaluation Reserve	10,620	0	0	10,620
2002/2003 Special Rate Carryover Reserve	0	0	0	0
2003/2004 Special Rate Carryover Reserve	0	0	0	0
2005/2006 Special Rate Carryover Reserve	0	0	0	0
2006/2007 Special Rate Carryover Reserve	50,900	0	5,400	45,500
2007/2008 Special Rate Carryover Reserve	-100	0	0	-100
2008/2009 Special Rate Carryover Reserve	-1,070	0	0	-1,070
2017/2018 Special Rate Carryover Reserve	0	1,185,000	965,900	219,100
Structural Change Reserve	284,985	0	0	284,985
Mullumbimby Civic Hall	0	0	0	0
Brunswick Heads Memorial Hall	37,413	0	0	37,413
South Golden Beach Hall	21,549	0	0	21,549
Infrastructure Renewal Reserve	1,634,859	2,398,000	4,032,300	559
Mullumbimby Pioneer Centre	3,402	0	0	3,402
Byron Bay Library Exhibition Space S355	11,150	0	0	11,150
Brunswick Valley Community Centre	0	0	0	0
Suffolk Park Community Centre	8,907	0	0	8,907
On-Site Sewerage Management	409,934	145,400	145,400	409,934
Special Events Response & Mitigation	272,341	94,600	0	366,941
Property Development Reserve	723,723	0	370,000	353,723

Byron Shire Council

Estimated Reserve Schedule at 30 June 2018

Reserve Description	Est Balance 30/06/2017	Transfer to	Transfer From	Balance 30/06/2018
Suffolk Park Open Space	50,000	0	0	50,000
Bangalow Heritage House	0	0	0	0
Bridge Replacement Fund	563,415	0	0	563,415
Ocean Shores Community Centre	22,918	0	0	22,918
Total General Fund Internal Reserves	11,774,393	9,511,650	11,432,700	9,853,343
TOTAL GENERAL FUND INTERNAL RESERVES	11,774,393	9,511,650	11,432,700	9,853,343
GENERAL FUND EXTERNAL RESERVES				
Other General Fund External Reserves				
Crown Reserves	403,988	392,700	288,000	508,688
Domestic Waste Management	923,100	182,500	0	1,105,600
Cown Reserves - Paid Parking	443,119	558,250	307,500	693,869
Total Other General Fund External Reserves	1,770,206	1,133,450	595,500	2,308,156
General Fund Developer Contributions (External Reserves)				
General Fund Developer Contributions - Section 94 Current Plan				
Open Space	4,595,936	566,200	182,700	4,979,436
Community Facilities	1,098,552	149,900	39,000	1,209,452
Car Parking	1,176,503	46,700	850,000	373,203
Cycleways	1,098,335	71,200	513,700	655,835
Road Upgrading - Urban Roads	5,522,453	560,000	5,372,900	709,553
Road Upgrading - Rural Roads	179,572	118,100	28,900	268,772
Civic & Urban Improvements	1,470,563	114,900	0	1,585,463
Council Administration	233,481	87,700	140,100	181,081
Shire Support Facilities	240,469	13,600	0	254,069
Section 94A Levy Income	515,499	71,700	106,700	480,499
Section 94 Interest	0	456,500	456,500	0
Total General Fund Developer Contributions	16,131,362	2,256,500	7,690,500	10,697,362
TOTAL GENERAL FUND EXTERNALRESERVES	17,901,569	3,389,950	8,286,000	13,005,519
TOTAL GENERAL FUND RESERVES	29,675,962	12,901,600	19,718,700	22,858,862
WATER FUND RESERVES				
Water Fund External Reserves - Water Supplies				
Capital Works	2,823,200	1,536,600	240,000	4,119,800
Total Water Fund External Reserves - Water Supplies	2,823,200	1,536,600	240,000	4,119,800
Water Fund Developer Contributions Section 64 Plan				
S64 Contributions	1,901,100	600,000	1,650,000	851,100

Byron Shire Council

Estimated Reserve Schedule at 30 June 2018

Reserve Description	Est Balance 30/06/2017	Transfer to	Transfer From	Balance 30/06/2018
Total Water Fund Developer Contributions	1,901,100	600,000	1,650,000	851,100
<i>TOTAL WATER FUND EXTERNAL RESERVES</i>	4,724,300	2,136,600	1,890,000	4,970,900
<i>SEWERAGE FUND RESERVES</i>				
Sewerage Fund External Reserves - Sewerage Services				
Capital Works	5,118,000	2,530,500	3,821,300	3,827,200
Plant Reserve	827,800	0	0	827,800
Total Sewerage External Reserves - Sewerage Services	5,945,800	2,530,500	3,821,300	4,655,000
Sewerage Fund Developer Contributions Section 64 Plan see S64 Contributions	4,096,567	1,400,000	537,000	4,959,567
Total Sewerage Fund Developer Contributions	4,096,567	1,400,000	537,000	4,959,567
<i>TOTAL SEWERAGE FUND EXTERNAL RESERVES</i>	10,042,367	3,930,500	4,358,300	9,614,567
TOTAL RESERVES (ALL FUNDS)	44,442,629	18,968,700	25,967,000	37,444,329
Note: Funds held as Bonds and Deposits plus unexpended grants are not disclosed given their expenditure is outside the discretion of Council in terms of expenditure.				